



General Assembly

February Session, 2014

Raised Bill No. 266

LCO No. 1681



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

***AN ACT CONCERNING PROPERTY TAX RELIEF FOR MEMBERS OF
THE ARMED FORCES ON ACTIVE DUTY OUTSIDE OF THE UNITED
STATES.***

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Section 12-146c of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2014, and*
3 *applicable to assessment years commencing on and after said date*):

4 Notwithstanding the provisions of section 12-146, a municipality
5 shall not charge or collect interest [for a period of one year] on any
6 property tax or any installment or part thereof that is payable by any
7 resident of the state who is a member of the armed forces of the United
8 States or of any state or of any reserve component thereof who has
9 been called to active service in the armed forces of the United States for
10 military operations that are authorized by the President of the United
11 States [that entail military action in Iraq or Afghanistan] and who is
12 serving outside the United States on the final day that payment of such
13 property tax or installment or part thereof is due.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2014, and applicable to assessment years commencing on and after said date</i>	12-146c

Statement of Purpose:

To prohibit municipalities from charging interest on delinquent property taxes due from members of the armed forces serving outside of the United States.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]